RABIN & BERDO, P.C.

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Suite 500, 1101 14" Street, N.W. Washington, D.C. 20005 Tel.: (202) 371-8976 Fax: (202) 408-0924 E-Mail: firm@rabinchamp.com

November 7, 2003

In Affiliation with
Weiss, Moy & Harris, PC
having offices in Arizona and Nevada,
and in Washington, DC with
Rabin & Berdo, PC

Robert H. Berdo, Jr. Phillip G. Avruch Allen Wood Qixia Zhang, Pat. Agent (China)

Steven M. Rabin

Mail Stop Patent Application

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re: New Patent Application of: Kouichi WATANABE, Koichiro AWANO

and Takashi OKUMURA

Attorney Reference: GOT 177

Title: POWER STEERING DEVICE FOR BOAT WITH OUTBOARD MOTOR

Sir:

Please find attached hereto an application for patent which includes:

- [x] Specification, Claims and Abstract (17 Pages)
- [x] 12 Sheets of Formal Drawings (Fig. 1 through Fig. 15)
- [x] Inventor's Declaration and Power of Attorney (1 Page)
- [x] Claim for priority and Priority document
- [x] Information Disclosure Statement, Form PTO-1449, and copy of one reference
- [x] Assignment document with cover page (3 Pages)
- [x] Fee (see formula below)

TOTAL FEES FOR THE ABOVE APPLICATION	\$_810.00
Recording Fee \$40.	\$40.00
Multiple Dependent Claims \$290/145	\$0.00
Number of independent claims: 1 in excess of 3: 0 times \$86/43	\$0.00
Total number of claims: 4 in excess of 20: 0 times \$18/9	\$0.00
Basic Fee \$770/385 Additional Fees:	\$ <u>770.00</u>

In the event there is attached hereto no check or form PTO-2038 (credit card payment form), or a check or form for an insufficient amount, please charge the fee or insufficiency to our Account No. 18-0002 and notify us accordingly.

The right of priority is claimed under 35 USC §119 of Japanese Application No. JP 2003-055673 filed March 3, 2003.

Respectfully submitted,

November 7, 2003

Date SMR:tl Steven M. Rabin (Reg. No. 29,102)

Customer No. 23995

